



Board of Finance and Management
Town of Plymouth, Connecticut

In planning and performing our audit of the financial statements of the Town of Plymouth, Connecticut as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of a deficiency in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. We previously provided a written communication dated September 16, 2022, on the entity's internal control. This letter does not affect our report on the financial statements dated September 16, 2022, nor our internal control communication dated September 16, 2022.

Uniform Guidance Procurement Standards

In conjunction with the receipt of federal funding, the Town must comply with procurement standards set out at 2 CFR sections 200.318 through 200.326 within Uniform Guidance. The Town's procurement standards do not include the essential elements as outlined in 2 CFR sections 200.318 through 200.326. With the absence of a compliant policy, the Town is at risk for noncompliance as it relates to federal procurement.

Recommendation: We recommend that the Town review their formal procurement policies and make the necessary changes to comply with the criteria as set out in 2 CFR sections 200.318 and 200.326.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, board of finance, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

West Hartford, Connecticut
September 16, 2022